

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE EARLY FREESTONE PEACHES FOR SHIPPING IN TULARE COUNTY-1967 1/
BASED ON A YIELD OF 400 - 25-LB. PACKED LUGS PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
PRE-HARVEST CASH COSTS:				
Pruning: 99 trees at 95¢	\$ 94.05			
Brush disposal: 3 M hrs. + contract. \$5	9.80			
Fertilize: ½ hr. M & T	1.55			
Material: 1 lb. N/tree @ 11¢	10.89			
Spray 3 times: contract 1300 gal. @ 1½¢	19.50			
Materials -	27.00			
Tillage & irrig. prep: 8 hrs. M & T	24.80			
Irrigate 7 times: 8 man hrs.	12.80			
Water: power \$22, dist tax \$6	28.00			
Thinning: @ \$1.25/tree	123.75			
Tie: 5 man hr. av. annual	8.00			
Rope: avg. annual	3.50			
Misc. labor: 4 M & 1 T hr.	7.90			
Misc. material:	5.00			
County taxes	35.00			
Office, car, int. on oper. capital, etc.	32.00			
Repairs, except tractor	6.00			
TOTAL PRE-HARVEST CASH AND LABOR COSTS	\$449.54	\$ 1.12		
HARVESTING:				
Picking: @ 50¢ per packed box	\$200.00	\$.50		
Hauling to packinghouse @ 5¢ per pkd. box	20.00	.05		
Misc. harvest: 3 M & 1 T hr.	\$ 6.30	.02		
TOTAL HARVESTING COSTS	\$226.30	\$.57		
TOTAL CASH AND LABOR COSTS	\$675.84	\$ 1.69		
DEPRECIATION COSTS:				
Trees: original cost \$1,000 - 20 yrs. life	50.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$80 cost	8.00			
Tractor: 10½ hrs. @ 75¢	7.88			
TOTAL DEPRECIATION COSTS	\$ 79.88	\$.20		
TOTAL CASH AND DEPRECIATION COSTS	\$755.72	\$ 1.89		
INTEREST ON INVESTMENT @ 6%:				
Trees: on ½ cost (\$500)	\$ 30.00			
Irrigation facilities: on ½ cost (\$100)	6.00			
Buildings: on ½ cost (\$20)	1.20			
Equipment except tractor: on ½ cost (\$40)	2.40			
Tractor: 10½ hrs. @ 30¢	3.15			
Land at \$1,000	60.00			
TOTAL INTEREST ON INVESTMENT	\$102.75	\$.26		
TOTAL COST OF PRODUCTION	\$858.47	\$ 2.15		

Cost Per Packed Lug at Varying Yields

Yield, packed boxes per acre	320	360	400	440	480
Total cost of production	\$2.54	\$2.33	\$2.15	\$2.01	\$1.88

1/ Man labor at \$1.60 and \$1.80 per hour, 40 H.P. gas wheel tractor per hour cash cost \$1.30, depreciation \$.75, interest \$.30.

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